AMENDMENTS TO THE CLAIMS

Claims 1-3 (Cancelled)

4. (Previously Presented) A method of manufacturing a heat resistant carburized rolling bearing component having an inner ring, an outer ring and a rolling element, comprising the steps of:

preparing a steel material at least containing as alloy elements, by mass %, at least 0.1% and at most 0.4% of C, at least 0.53% and at most 3.0% of Si, at least 0.2% and at most 2.0% of Mn, at most 0.03% of P, at most 0.03% of S, at least 0.3% and less than 2.5% of Cr, at least 0.1% and less than 2.0% of Ni, at most 0.050% of Al, at most 0.003% of Ti, at most 0.0015% of O and at most 0.025% of N and a remaining part of Fe and an unavoidable impurity;

performing carburizing or carbo-nitriding process on said steel material followed by quenching; and

after said quenching, performing tempering process on said steel material at a temperature of at least 250°C and at most 350°C, wherein each of said inner ring, said outer ring and said rolling element formed from said steel material, wherein:

said tempering process is performed after said quenched steel material is subjected to secondary quenching, and

said secondary quenching is performed after said quenched steel material is subjected to intermediate annealing.

Claims 5-6 (Cancelled)

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7. (Previously Presented) The method of manufacturing a heat resistant carburized rolling bearing component according to claim 4, wherein in said step of preparing the steel material, said steel material is prepared such that total content of Mn and Ni is at least 1.5 mass %.